

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh *enterprise risk management disclosure* dan *leverage* terhadap profitabilitas pada perusahaan subsektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2010-2021. *Enterpriserisk management disclosure* dan *leverage* sebagai variabel independen dan profitabilitas sebagai variabel dependen.

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif, verifikatif. Populasi dari penelitian adalah perusahaan subsektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2010-2021 berjumlah 82 perusahaan. Metode penelitian ini menggunakan *non probability samping* dengan teknik *purposive sampling*. Dari kriteria yang ditetapkan diperoleh jumlah sampel 29 perusahaan. Analisis statistik yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi linier berganda, koefisien korelasi, koefisien determinasi, uji t dan uji f.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa *enterprise risk management disclosure* berpengaruh terhadap profitabilitas dengan pengaruh sebesar 1,1%, *leverage* berpengaruh terhadap profitabilitas dengan pengaruh sebesar 17,2%, dan hipotesis secara simultan *enterpriserisk management disclosure* dan *leverage* berpengaruh terhadap profitabilitas dengan pengaruh sebesar 17,3%.

Kata kunci: *Enterprise Risk Management Disclosure, Leverage, Profitabilitas*

## **ABSTRACT**

*This study aims to determine the influence of enterprise risk management disclosure and leverage on profitability in property and real estate sub-sector companies listed on the Indonesia Stock Exchange for the period 2010-2021. enterprise risk management disclosure and leverage as independent variables and profitability as the dependent variable.*

*The Study method used is a quantitative method with a descriptive analysis approach, verification. The population of the study is the property and real estate sub-sector companies listed on the Indonesia Stock Exchange for the period 2010-2021 totaling 82 companies. This study method used a non-probability side with purposive sampling technique. From the established criteria, a sample of 29 companies was obtained. Statistical analysis used in this study is the classical assumption test, multiple linear regression analysis, correlation coefficient, coefficient of determination, t test and f test.*

*Based on the results of the study conducted, it can be seen that enterprise risk management disclosure has an effect on profitability with an effect of 1,1%, leverage has an effect on profitability with an effect of 17,2%, and the hypothesis simultaneously shows that enterprise risk management disclosure and leverage affect profitability with an effect of by 17,3%*

*Keywords: Enterprise Risk Management Disclosure, Leverage, Profitability.*